

# City of Detroit

## CITY COUNCIL

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TO: Pam Scales, Director  
Budget Department (Non-Departmental) **(REVISED)**

FROM: Irvin Corley, Jr., Fiscal Analysis Director **24.**

DATE: April 26, 2006

RE: 2006-2007 Budget Analysis

Attached is our budget analysis regarding your department's budget for the upcoming 2006-07 Fiscal Year.

Please be prepared to respond to the issues/questions raised in our analysis during your scheduled hearing. We would then appreciate a written response to the issues/questions at your earliest convenience subsequent to your budget hearing. Please forward a copy of your responses to the Councilmembers and the City Clerk's Office.

Please contact us if you have any questions regarding our budget analysis.

Thank you for your cooperation in this matter.

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Attachment

cc: Councilmembers  
Council Divisions  
Auditor General's Office  
Roger Short, Interim Chief Financial Officer  
Pam Scales, Budget Department  
Renee Short, Budget Department  
Vera Magee, Budget Department  
Kandia Milton, Mayor's Office

## **Non-Departmental (35)**

### **FY 2006-07 Budget Analysis by the Fiscal Analysis Division**

#### **Summary**

#### **Appropriations**

The Non-Departmental agency contains appropriations and revenues for the General Fund not specific to any one department. The Non-Departmental agency budget contains subsidies to various organizations.

The Non-Departmental agency includes funding for a number of organizational units including positions, and subsidies to enterprise agencies.

Also included in Non-Departmental are appropriations, offset with equal revenue amounts for organizations whose employees are included and paid through the city payroll system, such as the Greater Resources Recovery Authority and Detroit Building Authority.

Over the years, and on an increasing basis, programs with employees have been added to the Non-Departmental budget. When programs with employees are included in Non-Departmental, the real line of reporting is blurred, in fact, completely hidden by the presentation. This allows the administration to obfuscate the number of employees in executive organizations. Consideration should be given to the re-alignment of these organizations into the agencies where the employees ultimately report.

The total appropriations in Non-Departmental are decreasing by \$33.5 million, an 8.3% decrease, from \$401.5 million to \$367.9 million.

#### **Revenues**

The Non-Departmental agency contains the major revenues supporting the General Fund that are not specific to any one department.

The recommended budget includes estimated revenues of \$1.1 billion, which is \$12.7 million more than the current year's budgeted revenue in Non-Departmental, a 1.1% increase.

Due to the magnitude of the major revenues that are budgeted in Non-Departmental, the Auditor General's Office and City Council Fiscal Analysis Division will provide major revenue account analysis in separate reports, including the Administration's rational for revenue projections. Therefore, this report includes only highlights and summarization of the major revenues projected for FY 2006-07.

## 2005-06 Surplus/(Deficit)

The 2005-06 surplus/deficit estimates submitted by the Budget Department indicates a \$44 million total appropriation deficit, and an \$8.4 million revenue deficit, for a total combined deficit of \$52.4 million in the Non-Departmental agency.

The appropriation deficit is attributed to the under-funding of the 2004-05 deficit by \$44 million. We have a concern in this area, as the Budget Department surplus/deficit attributes the deficit to this one account, but also includes a \$30 million appropriation surplus that results from not making the budgeted payment from the general fund into the Risk Management Fund. This leaves \$30 million of undocumented appropriation deficits to be explained by the Budget Department.

The revenue deficit is a combination of the following estimates from the Budget Department, a surplus in the Wagering Tax, \$4.5 million, a deficit in Municipal Income Tax of \$0.5 million, Current Property Tax of \$3.0 million, Interest on Property Tax of \$4.2 million, Property Tax Penalty of \$4.2 million and State Revenue Sharing of \$1.6 million, for a total revenue deficit of \$8.4 million.

## Personnel and Turnover Savings

Following is information by appropriation comparing budgeted FY 2005-06 positions, March 31, 2005 filled positions and FY 2006-07 recommended positions.

<u>Appropriation/Program</u>	<u>Budgeted Positions FY 2005-06</u>	<u>Filled Positions 3/31/2006</u>	<u>Mayor's Budget Positions FY 2006-07</u>	<u>Over/(Under) Actual to 05/06 Budget</u>	<u>Mayor's Recommended Turnover</u>
<b>Non-Departmental (35):</b>					
<b>00276 Great. Detroit Res. Recov. Autho.</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>(2)</b>	<b>\$ -</b>
<b>00277 Detroit Building Authority</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>\$ -</b>
<b>00972 Cable Communications Comm.</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>(1)</b>	<b>\$ -</b>
<b>00973 Government Access</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>\$ -</b>
<b>00995 DRMS Operations</b>	<b>6</b>	<b>5</b>	<b>0</b>	<b>(1)</b>	<b>\$ -</b>
<b>10397 Board of Ethics</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>\$ -</b>
<b>11177 Program Management Office</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>(1)</b>	<b>\$ -</b>
<b>12169 Call Center</b>	<b><u>0</u></b>	<b><u>6</u></b>	<b><u>25</u></b>	<b><u>6</u></b>	<b><u>\$ -</u></b>
<b>TOTAL</b>	<b><u>41</u></b>	<b><u>44</u></b>	<b><u>59</u></b>	<b><u>3</u></b>	<b><u>\$ -</u></b>

**Non-Departmental (35)**

Budgeted Professional and <u>Contractual Services by Activity</u>	FY 2005-06 <u>Budget</u>	FY 2006-07 <u>Recommended</u>	Increase <u>(Decrease)</u>
Non-Departmental	\$ 1,860,323	\$ 59,208	\$ (1,801,115)
Board of Ethics	-	-	-
Cable Commission	-	463,864	463,864
Detroit Building Authority	136,416	-	(136,416)
Greater Detroit Resource Recovery	-	-	-
Program Management Office	25,358,248	-	(25,358,248)
Strategic Management Center	430,000	-	(430,000)
Contributions, Subsidies & Advances	<u>250,000</u>	<u>250,000</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 28,034,987</u></b>	<b><u>\$ 773,072</u></b>	<b><u>\$ (27,261,915)</u></b>

Appropriation Explanation and Significant Funding Changes by AppropriationAppro.   Program

00199	Public Commemorations	This appropriation of \$3.000 provides the funding for the purchase of flags for placement on the grave sites of veterans by veteran organization on Memorial Day.
00204	Organization For Cities	This appropriation is decreasing by \$53,184. This appropriation includes dues and memberships in the City's name to some of the following organizations Michigan Municipal League, SEMCOG, U.S. Conference of Mayors, National League of Cities, Government Finance Officers Association, Conference of Black Mayors, and International Great Lake/St. Lawrence Conference.
00209	Library Support	The appropriation is increasing by \$28,964 for increases in pension and benefit accounts. This appropriation provides support for the operation of the Municipal Reference Library in the Coleman A Young Municipal Center.
00276	Greater Detroit Resource Recovery Authority (GDRRA)	The appropriation for GDRRA is increasing by \$167,882. The increase is attributable to the restoration of the 10% salary reduction and the proper funding of the pension and fringe benefit accounts. There is an estimated revenue amount from GDRRA in an equal amount to this appropriation.
00277	Detroit Building Authority	The appropriation for the Detroit Building Authority is increasing by \$212,910. The majority of the increase appears in the salary, pension and benefit accounts. There is an estimated revenue amount from the DBA in an equal amount to offset this appropriation. On a number of occasions Council has expressed concern that the DBA does not follow City procedures. Council might consider the elimination of the DBA, and the transfer of its functions to City agencies like the



City Engineering section of DPW to ensure compliance with City procedures.

00341	Tax Support – DOT	The appropriation provides the general fund operating subsidy for the Department of Transportation. The requested subsidy of \$76.4 million is \$7.1 million lower than the adopted budget.
00347	Airport Subsidy	The general fund operating subsidy for the operation of the airport is being eliminated. The current year's subsidy is \$2.6 million.
00362	Tax Increment Districts	The appropriation allows the pass thru of property tax collection revenues to the appropriate tax district.
00396	World Trade Program	This appropriation is for the City portion of the cost of the Detroit Port Authority operations, the remainder of the cost is shared with Wayne County and the State of Michigan.
00444	Prior Year's Deficit	A non-expendable appropriation, required by state law that appropriates for the estimated prior year's deficit. The appropriation is decreasing by \$38.9 million to \$62.9 million.
00551	Prisoner Care	The appropriation is increasing by \$100,000 to a total of \$300,000, or a 50% increase.
00578	Parking System Operating Advance	This appropriation is required by various bond covenants to assure the bond holders that the Parking System will have adequate appropriations to cover operations throughout the year. There is an estimated revenue in the same amount that allows the repayment of the advance.
00636	Distributed State Aid – LTGO – 1989 A	The appropriation that allows the pass thru of state aid for the limited tax general obligation bonds for the Chrysler project.
00664	City-County Bldg-Rent and Rehab	This is the cost for unallocated space in the Coleman A. Young Municipal Center.
00650	G.O. Bond Earnings	This is a bond fund appropriation and represents the available earnings from unused General Obligation Bond monies from prior bond sales. The appropriation is reduced to zero from the current adopted budget amount of \$1.2 million. This indicates that there may not be earnings that can be appropriated for capital improvement projects for the next fiscal year. This money is incorporated into the Capital Budget program and is itemized in the Capital Budget hearing report.

The appropriation is reduced to zero from the current adopted budget amount of \$1.2 million. The earnings that would have been available were already committed during the Zoological

transfer negotiations.

00852	Claims Fund (Insurance Premium)	This appropriation is increasing by \$1.9 million, and represents the amount of general fund premium payment into the Risk Management Fund. Prior to the current year the payment amount was based on a five year claims history and the required million debt service. However for the current year the Finance Director determined that the payment into the fund could be reduced by \$12.5 from the five year average of claims. As part of the surplus/deficit for the current year the administration is proposing that an additional \$30 million that is in the budget not be paid into the fund.
00939	Supp. Fee (GDRRA)	The supplemental fees relate to the sale-leaseback transaction involving the sale of the Greater Detroit Resource Recovery facility. The city sold the facility to private investors on October 23, 1991. As a part of the transaction, the city agreed to pay an outside operator of the facility a supplemental fee equal to the amount of the lease payment the outside operator pays to the private investors. This appropriation represents the supplemental fee to the outside operator. As part of the purchase price, the private investors took on a mortgage. The mortgage payment to the city equals the amount of the lease payment, which equals the supplemental fee. The mortgage payment is also budgeted in Appropriation 0939. Bond counsel recommended that the transaction flow be reflected in the Non-Departmental budget starting in FY 1995-96. The result of the transaction has no affect on the General Fund. The appropriation pass-through increases in 2006-07 by \$19.8 million. The debt service ends in 2007.
00972	Cable Communications Commission	The appropriation is increasing by \$299,708 based on the restoration of the 10% salary reduction, and increases for pension and benefits.
00973	Government Access	The appropriation is reduced \$169,095. The greatest reduction is in Contractual Services of \$160,036.
00992	DIA Improvements	The appropriation of bond proceeds committed to the Detroit Institute of Arts. The appropriation is decreasing by \$4.5 million to \$292,000.
00993	Downtown Development Authority Bond	Debt service payments for Ford Field funded by the DDA tax levy which is collected by the normal collection of all taxes.
04739	General Revenue – Non-	In the current year, and the request for 2006-07 in this appropriation is \$150,000 and is used to charge interest

	Departmental	payments on income tax refunds.
05414	Museum of African-American History	This appropriation of \$1.4 million represents a subsidy to the museum for operational costs (salaries, contractual services, marketing and public relations). This is an increase of \$400,000 from the current year's budget.
10397	Board of Ethics	In the budget-to-budget comparison this appears as a new appropriation in the Non-Departmental Budget in the amount of \$247,027. The current year funding was added to the budget in Sept. 2005 in the amount of \$233,862.
10633	Internal Service Fund-Vehicles	The appropriation is increasing by \$20.0 million. This reflects the principal and interest on vehicle purchases in prior years from the fund and the purchase of new vehicles.
10634	City Vehicles – Lease Purchase	The appropriation is increasing by \$19.8 million. The appropriation pays the lease payment to the Internal Service Fund for vehicles previously purchased by the fund and currently being used for operations. This amount represents the debt service on the outstanding bonds for vehicle purchases.
11177	Program Management Office	A new appropriation in the current budget in the amount of \$400,000 and 3 positions. The 2004-05 request maintains the same staffing and eliminates all other costs such as contractual services, operating supplies and services.
11426	Office of Targeted Business Development	This is a new appropriation in the amount of \$5.0 million.
11519	Fiscal Stabilization Bond Expense	The appropriation includes the interest and principal on the \$61 million deficit funding bonds sold to address the 2002-03 deficit of \$69 million. The deficit funding bond proceeds were used in addition to the \$8 million in the budget stabilization fund for the necessary \$69 million.
11915	ITS Unisys Project	This is a new appropriation in the amount of \$3.0 million.
12129	800 Megahertz Debt Service	Principal and interest on the limited tax obligation bonds sold to finance the general fund portion of the project costs.
12161	Zoo Operations	Appropriation to provide the subsidy to the Zoo during the transition period, per the agreement with the Zoological Society for the operation of the Zoo by the society. The appropriation is \$900,000. Note the state has not agreed to provide \$4.0 million of operating subsidy to the society. The agreement between the city and society was contingent on the state subsidy.

12162	Historical Operations	The appropriation in the amount of \$500,000 to provide a subsidy to the Historical Society for the operation of the museum per the agreement made during fiscal 2005-06.
12169	Call Center	New appropriation in Non-Departmental transferring the Call Center from DPW. This represents an operating function being placed in Non-Departmental that clouds who the responsible party for the activity is in the administration. Consideration should be given to locating this activity in an operating agency.
12170	Citizen Patrol	New appropriation in Non-Departmental transferring the Citizen Patrol activity from the City Clerk's Office. The requested appropriation amount is \$250,000 and the funds are used for neighborhood patrols throughout the city.
10724	Museum of African American History	The budget includes \$1.0 million in bonds for the improvement of the core exhibits at the museum. Voter approval for the bonds was approved in April 2003. There will be \$500,000 of voter authorization remaining after the sale.
12152	Zoo - Capital	This is a capital appropriation for improvements at the Zoo and is a commitment required per the transfer agreement with the Zoological Society. The 2006-07 amount is \$5.0 million.
12163	Historical - Bonds	Commitment to the Historical Society during the transfer of museum operations in 2005-06.

### **Significant Revenue Changes by Appropriation and Source**

<u>Appro.</u>	<u>Program</u>	
00852	Claims Fund	The revenue is decreasing by \$1.1 million to \$11.9 million in total. This revenue is from the Department of Transportation's share of the payment to the fund.
04739 401110	General Revenue Property Tax	The projected revenue of \$168.4 million for the 2006-07 property tax collection reflects a \$17.4 million decrease in collections, a 19.3% decrease from the current budget. A large portion of the decrease is related to the elimination of the 2.99 mills for garbage collection. The taxable value of property has increased by 3.8%, the projected collection rate factor remains at 95%.
402100	Prior Years Real Prop. Tax	The total of prior year real property tax collections is estimated at \$2.0 million the same as the current year.
402200	Prior Years Pers.	The revenue from prior year's personal property tax

	Prop. Tax	is increasing by \$599,000 to \$799,000 an 299 % increase. This is likely due to the state funded compliance audit that has taken place over the last year or two.
404100	Municipal Income Tax	The decrease of \$2.1 million brings the projected revenue for income tax to \$271.4 million. The tax rate will not be reduced because the City met the requirements to delay the legislated rate reduction for one year. The decrease represents a less than one percent of total collections.
404105	Prior Years Municipal Income Tax	This revenue account represents the anticipated collection of prior year income taxes by MBIA. The amount is decreasing by \$1.1 million, to a total estimated amount of \$1.4 million.
405200	Wagering Tax	This increase of \$25.3 million represents the assumption of 10% growth in net revenues, and an increase of \$8.0 million, or \$4.0 million from two of the three casinos when the casino exceeds \$400 million in adjusted gross receipts for the year.
422141 422142	State Revenue Sharing	The total of these revenues is \$282.5 million. A decrease of \$959,077 from the current budget. Part of the appropriation is funded constitutionally and fixed by formula – 15% of sales tax per capita. The other portion was legislated in December 1998 and is fixed for the next eight years. If the constitutional part increases because of the formula, then the legislated portion is reduced to keep the city at the \$331.93 million. The above was the agreement until the State's budget problems caused them to reduce revenue sharing by Executive Order, Legislative Acts, and Executive Budget recommends. The proposed amount is the net result of the above agreement and State cuts that violate the agreement.
06925	Temp Casino Site	This \$15.3 million represents the municipal service fee the casinos pay annually. They are required to pay the greater of \$4 million or 1.25% of net collections. The \$50,000 increase represents a .30% increase in revenue.

### Issues and Questions

1. For the 2005-06 surplus/deficit estimate submitted by the Budget Department please explain the remainder of the appropriation deficit. The total reported appropriation deficit is \$44.1 million, with the following two detail items, Prior

Year's Deficit of \$43.2 million and a surplus of \$30.0 million from not making the full payment into the Risk Management Fund, netting to a \$13.2 deficit.

2. The interest on the Revenue Anticipation Notes and Tax Anticipation Notes sold for cash flow purposes during 2005-06 should be included in the 2006-07 Budget. This was discussed with the administration and agreed to at the Council session. Identify the appropriation the estimated \$5.7 million (\$127 million times 4.5%) in interest is budgeted in.
3. While the Fusion Center is not included in the Non-Departmental budget, it is one of the agencies it might properly be shown. Please explain where the funding of the Fusion Center came from. When it was accepted by City Council? What is the relationship between the City of Detroit and the Fusion center? List the employees in the Fusion Center and how they are employed? If there are contracts, when the contracts were presented and approved by City Council. Provide a listing of projects the Fusion Center has worked on, and all published reports from the Fusion Center. As we recall, the details on the Fusion Center were promised to City Council during the last budget development cycle, but to our knowledge has never been communicated to Council.
4. Provide a current list of organizations the city is maintaining memberships in, along with the current and amounts included in the 2006-07 budget request for each organization.
5. Does the requested subsidy for the Municipal Reference Library maintain the current level of staffing and hours of operations? Does this amount cover the full cost of the operation of the MRL?
6. Explain the two new accounts included in the Greater Detroit Resource Recovery Authority (these accounts also appear in other organization's accounts) cost center for Interest on Bonded Debt and Retirement of Debt-Principal.
7. What is the plan for the operation of the airport including the timing that allows the elimination of the appropriation for the subsidy? For the current year the Budget Department estimates a \$789,500 deficit in the Airport, how will this deficit be addressed?
8. Identify the types of prisoners the City pays for and to whom. Explain the large increase in the request.
9. Explain the lack of investment earnings on bond proceed balances in the requested budget.
10. Provide the analysis on the calculations and rational used to determine that \$30 million of the current contribution to the Risk Management Fund is not required by the fund, and that the recommended contribution provides adequately funding of the Risk Management Fund and complies with the governing ordinance.

11. Explain the Supplemental Fee GDRRA appropriation. Can this amount be tied to specific requested amounts in the budget detail from GDRRA? If not, why?
12. Explain the \$5.0 million for the Office of Targeted Business Development. At a time when the City is restructuring, refinancing, and reducing employees etc. is this the most important and proper use of tax resources?
13. Describe the ITS Unisys Project. Does the requested \$3.0 million fully fund the project? If not what is the total cost and time period of the project?
14. What is the status of the splitting of cost for the 800 megahertz cost between the general fund and Water and Sewerage? Does this appropriation cover the split if the general fund is required to pay a larger portion of the project costs?
15. For the bond funded capital for the MAAH, Zoo and Historical Museum provide the date of voter authorization for the bonds and anticipated date of the actual bond sale.
16. Explain the increase of \$599,000 in Prior Year Personal Property Tax, a nearly 300% increase. Is it likely that this increase level of collections will continue?
17. Describe the improvement in the prior year income tax collections achieved by the MBIA firm. What was the outstanding prior year income tax collections balance when the firm was first hired? What is the amount currently? What is the basis for the drop in collections expected for 2006-07?

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Attachment – Proposed Vehicle List by Department for Vehicle Lease/Purchase Program



Agency	Division	Vehicle Type	Vehicle Data	No.	Amount	R or C	Comment
DPW	Solid Waste	Truck	Courville	10	\$ 2,000,000.00	R	Recommended
		Vab	Cargo	2	\$ 45,600.00	R	Recommended
				<b>Subtotal</b>	<b>\$ 2,045,600.00</b>		
					<b>Total Recommended</b>	<b>\$ 2,045,600.00</b>	

Fire	Fire Speciality	Pumping Engine		6	\$2,130,000	R	Recommended
	Fire Speciality	Ladder Truck		2	1,130,000	R	Recommended
	Fire Speciality	Ambulance		16	1,568,000	R	Recommended
	Fire Speciality	Command Center		1	450,000	R	Recommended
	Fire Speciality	AEM Service Van		1	\$96,000	R	Recommended
	Fire Speciality	Air & Lihgt Truck		1	345,000	R	Recommended
	Fire Speciality	Foam Tender		1	245,000	C	Not Recommended
	Fire Speciality	Heavy Duty Wrecker		1	360,000	C	Not Recommended
				<b>Subtotal</b>	<b>\$ 6,324,000.00</b>		
					<b>Total Recommended</b>	<b>\$ 5,719,000.00</b>	

Health	Van	Cargo Van		3	\$107,013	C	Recommended
	Van	Cargo Van		1	35,671	R	Recommended
				<b>Subtotal</b>	<b>\$142,684</b>		
					<b>Total Recommended</b>	<b>\$ 142,684.00</b>	

Police	Police Special	Scout Cars		140	\$ 3,920,000.00	R	Recommended
		Semi-marked Scout Cars		62	1,612,000.00	R	Recommended
		Spec Edv. Tech		12	192,000.00	R	Recommended
		General Assigned		25	450,000.00	R	Recommended
		Cargo Vans		3	69,000.00	R	Recommended
		Executive		15	375,000.00	R	Recommended
				<b>Subtotal</b>	<b>\$ 6,618,000.00</b>		
					<b>Total Recommended</b>	<b>\$ 6,758,000.00</b>	

Police	Ground Maintenance	Van	Crew Dump		\$ 40,000.00	R	Recommended
	Ground Maintenance	Truck	GMC Packer		\$ 125,000.00	R	Recommended
	Ground Maintenance	Van	Dodge Caravan		\$ 22,000.00	R	Recommended
	Ground Maintenance	Van	Ford Econoline		\$ 20,000.00	R	Recommended
	Ground Maintenance	Van	Ford 3/4 P/U		\$ 25,000.00	R	Recommended
	Ground Maintenance	Van	Ford Econoline		\$ 20,000.00	R	Recommended
	Ground Maintenance	Truck	Ford Tractor		\$ 40,000.00	R	Recommended
	Ground Maintenance	Truck	John Deer Dozer		\$ 70,000.00	R	Recommended
			<b>Subtotal</b>		<b>\$ 362,000.00</b>		
						<b>Total Recommended</b>	<b>\$ 362,000.00</b>



Agency	Division	Vehicle Type	Vehicle Data	No.	Amount	R or C	Comment
Airport			Truck	Sports Utility	\$ 25,000.00		Recommended
			Truck	Pick-Up 1-Ton	\$ 60,000.00		Recommended
			Truck	Pick-Up 3/4 Ton	\$ 25,000.00		Recommended
				Spreader	\$ 200,000.00		Recommended
				<b>Subtotal</b>	<b>\$ 310,000.00</b>		
					<b>Total Recommended</b>	<b>\$ 310,000.00</b>	

PLD	Administration	Van	Passenger	1	\$ 30,000.00	R	Recommended
	Bldg & Maint.	Truck	Pick-up	3	\$ 90,000.00	R	Recommended
	Operation	Van	Mini Van	2	\$ 50,000.00	R	Recommended
	Operation	Van	Cargo	2	\$ 100,000.00	R	Recommended
	Operation	Van	Utility Body Van	2	\$ 210,000.00	R	Recommended
	Const. & Maint.	Van	Step Van Splicer	3	\$ 450,000.00	R	Recommended
	Const. & Maint.	Truck	Platform Truck	1	\$ 120,000.00	R	Recommended
	Const. & Maint.	Truck	Bucket Truck Overhead	5	\$ 750,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Digger Winch Overhead	1	\$ 185,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Traffic Signal-Bucket	3	\$ 300,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Tractor Trailer-cable	1	\$ 150,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Bucket Truck-Lamp	3	\$ 615,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Cable Dolly	1	\$ 80,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Stake Body Truck	1	\$ 90,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Tractor / Backhoe	1	\$ 100,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Brick Layer Truck 3yd Dump	1	\$ 100,000.00	R	Recommended
	Const. & Maint.	Other Specialties	Three Wheel Wire Trailer	1	\$ 60,000.00	R	Recommended
				<b>Subtotal</b>	<b>\$3,480,000</b>		
					<b>Total Recommended</b>	<b>\$ 3,480,000.00</b>	

Municipal Parking		2-Door Car	2-Door Car	1	\$ 17,500.00	R	Recommended
		Van	Mini Van	6	\$ 111,000.00	R	Recommended
				<b>Subtotal</b>	<b>\$ 128,500.00</b>		
					<b>Total Recommended</b>	<b>\$ 128,500.00</b>	



Agency	Division	Vehicle Type	Vehicle Data	No.	Amount	R or C	Comment
Recreation		Truck	Pick-Up, 4x4 w/extended cab	4	\$ 100,000.00	R	Recommended
		Miscellaneous	Tractor Mounter Tiller	2	\$ 5,000.00	R	Recommended
		Miscellaneous	Industrial Tractor w/3 pt Hitch	2	\$ 50,000.00	R	Recommended
		Van	3/4 Ton Panel Cargo	1	\$ 23,000.00	R	Recommended
		Truck	5 Yd. Dump w/Plow & Spreaders	2	\$ 120,000.00	R	Recommended
		Truck	2 1/2 Ton Stake Crew Cab	3	\$ 180,000.00	R	Recommended
		Van	Step w/ Crew Seats	1	\$ 50,000.00	R	Recommended
		Miscellaneous	4 Wheel drive tractor w/plow	2	\$ 70,000.00	C	Recommended
		Miscellaneous	107" Tractor Drawn Mower	1	\$ 3,000.00	R	Recommended
		Miscellaneous	80" Tractor drawn Mower	1	\$ 25,000.00	R	Recommended
		Miscellaneous	15' Jacobson Mower	3	\$ 135,000.00	C	Recommended
		Miscellaneous	Leaf Collector	4	\$ 60,000.00	C	Recommended
		Miscellaneous	Elephant Vac	5	\$ 165,000.00	R	Recommended
		Miscellaneous	Rolling Bleachers	6	\$ 144,000.00	R	Recommended
		Miscellaneous	Tractor Mounted Leaf Blower	12	\$ 30,000.00	R	Recommended
		Miscellaneous	Tractor Mounted Auger w/Bits	3	\$ 4,500.00	C	Recommended
	Subtotal					\$ 1,164,500.00	
Total Recommended						\$ 1,164,500.00	

Grand Total \$ 19,970,284.00